



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

March 31, 2020

Marclyn D. Porter, Board Chair
Little Miss Mag Day Care Center
225 Lookout Street
Chattanooga, Tennessee 37403

Dear Ms. Porter,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site monitoring review of the Child and Adult Care Food Program (CACFP) at Little Miss Mag Day Care Center (Sponsor), Application Agreement number 00391, beginning on February 19, 2020. The purpose of this review was to determine if the Sponsor complied with the *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreement, and applicable Federal and State regulations.

Background

CACFP Sponsors utilize meal count sheets to record the number of breakfasts, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The CACFP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.

We inspected meal counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we observed a lunch meal service on January 15, 2020.

Our review of the Sponsor's records for January 2020 disclosed the following:

- 1. The Sponsor reported the number of participants in the free, reduced-price, and paid categories incorrectly**

Condition

Based on our review of the Claim for Reimbursement for January 2020, we noted that the Sponsor reported 27 participants in the free category, 12 participants in the reduced-price

category, and 77 participants in the paid category. However, based on our review, we noted that there were 20 participants in the free category, 12 participants in the reduced-price category, and 84 participants in the paid category.

The differences were based on the following:

- There were two (2) participants reported in the free category whose CACFP applications were incorrectly classified based on the income reported requirements. These participants were reclassified as reduced-price.
- The number of participants reported in the free category was overreported by five (5) participants, the reduced-price category was overreported by two (2) participants and the paid category was underreported by seven (7) participants.

As a result, the Sponsor overreported the number of participants in the free category by seven (7) participants and underreported the number of participants in the paid category by seven (7) participants. (See Exhibit)

This is a repeat finding from a previous report dated April 10, 2017.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim ..."

Title 7 of the Code of Federal Regulations, Section 226.15(e)(2) states, "All types of centers, except for emergency shelters and at-risk afterschool care centers, must maintain information used to determine eligibility for free or reduced-price meals in accordance with §226.23(e)(1). For child care centers, such documentation of enrollment must be updated annually, signed by a parent or legal guardian, and include information on each child's normal days and hours of care and the meals normally received while in care."

Title 7 of the Code of Federal Regulations, Section 226.17(b)(8) states, in part, "Child care centers shall collect and maintain documentation of the enrollment of each child, including information used to determine eligibility for free and reduced price meals in accordance with §226.23(e)(1). ..."

Recommendation

The Sponsor should maintain all information used to determine eligibility and ensure that each participant is classified and reported accurately based on categorical or income eligibility.

2. The Sponsor reported meal counts incorrectly

Condition

Based on our review of the Claim for Reimbursement for January 2020, the Sponsor claimed 1,422 breakfast meals, 2,008 lunch meals, and 1,962 supplements served. However, based on our review of the available documents, we noted that there were 1,463 breakfast meals, 2,066 lunch meals, and 2,037 supplements, prior to any meal disallowances.

As a result, 41 breakfast meals, 58 lunch meals and 75 supplements served were underreported. (See Exhibit)

This is a repeat finding from a previous report dated April 10, 2017.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate supporting documents.

3. The Sponsor provided menus that did not meet the USDA meal pattern requirements

Condition

Based on our review of the menus provided by the Sponsor for January 2020, the menus provided did not meet the USDA meal pattern requirements. The menus provided had deficiencies as follows:

Infants Ages 0 – 5 months

Infant: ME (4 months)

Date	Menu	Missing Component	Meal
01/24/20	Breast Milk, Formula	No Menu	Breakfast
01/24/20	Breast Milk, Formula	No Menu	Lunch
01/24/20	Breast Milk, Formula	No Menu	Supplement

Infants Ages 6 – 11 months

Infant: KM (7 months)

Date	Menu	Missing Component	Meal
01/21/20	Formula, Strawberry, Banana, Apple, Oatmeal	Not marked on attendance	Breakfast
01/21/20	Formula, Carrots, Crunchies	Not marked on attendance	Lunch
01/21/20	Formula, Banana	Not marked on attendance	Supplement
01/31/20	Formula, Banana, Oatmeal Cereal	Not marked on attendance	Breakfast
01/31/20	Formula, Sweet Potato, Puffs	Not marked on attendance	Lunch
01/31/20	Formula, Crunchies	Not marked on attendance	Supplement

Infant: LM (7 months)

Date	Menu	Missing Component	Meal
01/21/20	Breast Milk, Banana, Oatmeal	Not marked on attendance	Breakfast
01/21/20	Breast Milk, Green Beans, Puffs	Not marked on attendance	Lunch
01/21/20	Breast Milk, Sweet Potato	Not marked on attendance	Supplement
01/31/20	Formula or Breast Milk, Vegetable and/or Fruit, Protein/cereal	Not marked on attendance	Breakfast
01/31/20	Breast Milk, Green Beans, Puffs	Not marked on attendance	Lunch
01/31/20	Breast Milk, Banana, Crunchies	Not marked on attendance	Supplement

Infant: WT (9 months)

Date	Menu	Missing Component	Meal
01/06/20	Formula, Sweet Potato, Oatmeal	Parent provided food/formula	Breakfast
01/06/20	Formula, Sweet Potato, Oatmeal	Parent provided food/formula	Lunch
01/06/20	Breast Milk	Parent provided food/formula	Supplement
01/07/20	Breast Milk, Sweet Potato, Oatmeal	Parent provided food/formula	Breakfast
01/07/20	Breast Milk, Sweet Potato, Oatmeal	Parent provided food/formula	Lunch
01/07/20	Breast Milk	Parent provided food/formula	Supplement
01/09/20	Breast Milk, Sweet Potato	Parent provided food/formula	Breakfast
01/09/20	Formula, Broccoli, Sweet Potato	Parent provided food/formula	Lunch
01/09/20	Formula	Parent provided food/formula	Supplement
01/10/20	Formula, Sweet Potato	Parent provided food/formula	Breakfast
01/10/20	Formula, Sweet Potato, Broccoli	Parent provided food/formula	Lunch
01/10/20	Formula	Parent provided food/formula	Supplement
01/13/20	Formula, Blueberry, Sweet Potato	Parent provided food/formula	Breakfast
01/13/20	Formula, Mix Vegetable	Parent provided food/formula	Lunch
01/15/20	Breast Milk, Sweet Potato,	Parent provided food/formula	Breakfast
01/15/20	Formula, Mix Vegetables	Parent provided food/formula	Lunch
01/15/20	Formula	Parent provided food/formula	Supplement
01/17/20	Break Milk	Parent provided food/formula	Breakfast
01/17/20	Formula	Parent provided food/formula	Lunch
01/21/20	Mixed Vegetable, Blueberries	Not marked on attendance	Lunch
01/21/20	Mix Vegetables, Blueberries	Not marked on attendance	Supplement
01/23/20	Breast Milk, Blueberries, Sweet Potato	Not marked on attendance	Lunch
01/23/20	Breast Milk, Blueberries, Sweet Potato	Not marked on attendance	Supplement
01/27/20	Breast Milk, Mixed Vegetable	Parent provided food/formula	Supplement
01/28/20	Formula, Mixed Vegetable	Parent provided food/formula	Lunch
01/28/20	Formula, Mixed Vegetable	Parent provided food/formula	Supplement
01/29/20	Breast Milk, Mixed Vegetable	Parent provided food/formula	Lunch
01/30/20	Breast Milk, Mixed Vegetable, Green Beans	Not marked on attendance	Lunch
01/30/20	Breast Milk, Mixed Fruit	Not marked on attendance	Supplement

Infant: BT (10 months)

Date	Menu	Missing Component	Meal
01/02/20	Formula	vegetable/fruit, cereal/protein	Breakfast
01/02/20	Formula, Carrots	cereal/protein	Lunch
01/02/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/03/20	Formula	vegetable/fruit, cereal/protein	Breakfast
01/03/20	Formula, Sweet Potato	cereal/protein	Lunch
01/03/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/06/20	Formula	vegetable/fruit	Breakfast
01/06/20	Formula, Green Beans	cereal/protein	Lunch
01/06/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/07/20	Formula	vegetable/fruit	Breakfast
01/07/20	Formula, Sweet Potato	cereal/protein	Lunch
01/07/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/08/20	Formula, Apples	cereal/protein	Breakfast
01/08/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/09/20	Formula, Bananas	cereal/protein	Breakfast
01/09/20	Formula, Carrots	cereal/protein	Lunch
01/10/20	Formula, Apples	cereal/protein	Breakfast
1/10/20	Formula, Sweet Potato	cereal	Lunch
01/10/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/13/20	Formula, Apple	vegetable/fruit, cereal/protein	Breakfast
01/13/20	Formula, Green Beans	cereal/protein	Lunch
01/13/20	Formula	vegetable/fruit, cereal/protein	Supplement

01/15/20	Formula	vegetable/fruit, cereal/protein	Breakfast
01/15/20	Formula, Carrots	cereal/protein	Lunch
01/15/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/16/20	Formula	vegetable/fruit, cereal/protein	Breakfast
01/16/20	Formula, Sweet Potato	cereal/protein	Lunch
01/16/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/17/20	Formula	vegetable/fruit, cereal/protein	Breakfast
01/17/20	Formula, Apples	cereal/protein	Lunch
01/17/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/28/20	Formula, Bananas	cereal/protein	Breakfast
01/28/20	Formula, Green Beans	cereal/protein	Lunch
01/28/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/29/20	Formula, Apples	cereal/protein	Breakfast
01/29/20	Formula, Carrots	cereal/protein	Lunch
01/29/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/30/20	Formula, Bananas	cereal	Breakfast
01/30/20	Formula, Sweet Potato	cereal/protein	Lunch
01/30/20	Formula	vegetable/fruit, cereal/protein	Supplement
01/31/20	Formula, Sweet Potato	cereal/protein	Lunch
01/31/20	Formula	vegetable/fruit, cereal/protein	Supplement

Infant: KC (11 months)

Date	Menu	Missing Component	Meal
01/02/20	Formula, Green Beans, Puffs	Not marked on attendance	Lunch
01/02/20	Formula, Banana, Puffs	Not marked on attendance	Supplement
01/03/20	Formula, Carrot, Peas, Sweet Potato, Crunchies	Not marked on attendance	Lunch
01/03/20	Formula, Sweet Potato, Crunchies	Not marked on attendance	Supplement
01/06/20	Formula, Crunchies	vegetable/fruit	Supplement
01/07/20	Formula, Sweet Potato, Crunchies	cereal/protein "crunchies" are not creditable as cereal	Lunch
01/07/20	Formula, Apples	cereal/bread/cracker	Supplement
01/08/20	Formula, Green Beans, Crunchies	cereal/protein "crunchies" are not creditable as cereal	Lunch
01/08/20	Formula, Puffs	vegetable/fruit	Supplement
01/09/20	Carrot, Puff	formula	Lunch
01/09/20	Formula, Banana	cereal/bread/cracker	Supplement
01/10/20	Green Beans, Rice	formula	Lunch
01/13/20	Formula, Sweet Potato, Crunchies	cereal/protein "crunchies" are not creditable as cereal	Lunch
01/13/20	Formula, Crackers, Cheese	vegetable/fruit	Supplement
01/15/20	Formula, Green Beans, Crunchies	cereal/protein "crunchies" are not creditable as cereal	Lunch
01/15/20	Formula, Rice Krispies	cereal/protein	Supplement
01/21/20	Formula, Applesauce, Cheese Toast	Not marked on attendance	Breakfast
01/21/20	Formula, Bananas, Peas, Corndog Nuggets	Not marked on attendance	Lunch
01/21/20	Formula, Bananas, Cheese Crackers	Not marked on attendance	Supplement
01/22/20	Formula, Strawberries, Toast	Not marked on attendance	Breakfast
01/22/20	Formula, Green Beans, Mac & Cheese	Not marked on attendance	Lunch
01/22/20	Formula, Rice Chex	Not marked on attendance	Supplement
01/23/20	Formula, Cantaloupe, Cheese Grits	Not marked on attendance	Breakfast
01/23/20	Formula, Banana, Beef Burrito, Cucumbers	Not marked on attendance	Lunch
01/23/20	Formula, Mand. Oranges, Cheese Pizza	Not marked on attendance	Supplement
01/24/20	Formula, Oranges, Crackers	Not marked on attendance	Breakfast
01/24/20	Formula, Applesauce, Baked Beans	Not marked on attendance	Lunch
01/24/20	Formula, Oranges, Crackers	Not marked on attendance	Supplement

Infant: LT (10 months)

Date	Menu	Missing Component	Meal
01/02/20	Breast Milk, Fruit, Oatmeal Mixed	Not marked on attendance	Breakfast
01/02/20	Breast Milk, Fruit, Oatmeal Mixed	Not marked on attendance	Lunch
01/02/20	Breast Milk, Fruit, Oatmeal Mixed	Not marked on attendance	Supplement
01/03/20	Breast Milk, Fruit, Oatmeal	Fruit not specific	Breakfast
01/03/20	Breast Milk, Fruit, Oatmeal Mixed	Fruit not specific	Lunch
01/03/20	Breast Milk, Fruit, Oatmeal Mixed	Fruit not specific	Supplement
01/06/20	Breast Milk, Fruit, Oatmeal	Fruit not specific	Lunch
01/06/20	Breast Milk, Fruit, Oatmeal	Fruit not specific	Supplement
01/07/20	Breast Milk, Goldfish	vegetable/fruit	Supplement
01/08/20	Oranges, Cheezits	breast milk	Supplement
01/09/20	Apples, Crunchies	breast milk	Supplement
01/11/20	Croissants Turkey	breast milk	Supplement
01/13/20	Breast Milk, Sliced Cheese and Crackers	vegetable/fruit	Supplement
01/14/20	Breast Milk, Raisin Toast	vegetable/fruit	Supplement
01/15/20	Breast Milk, Rice Krispies Cereal	vegetable/fruit	Supplement
01/22/20	Break Milk, Strawberries, Egg Toast	Not marked on attendance	Breakfast
01/22/20	Breast Milk, Green Beans, Oranges, Mac & Cheese	Not marked on attendance	Lunch
01/22/20	Breast Milk, Rice Chex	Not marked on attendance	Supplement
01/23/20	Breast Milk, Cantaloupes, Grits	Not marked on attendance	Breakfast
01/23/20	Breast Milk, Banana, Beef Burrito	Not marked on attendance	Lunch
01/23/20	Breast Milk, Mand. Oranges, Cheese Pizza	Not marked on attendance	Supplement
01/24/20	Breast Milk, Pears, Blueberry Muffin	Not marked on attendance	Breakfast
01/24/20	Breast Milk, Applesauce, Baked beans	Not marked on attendance	Lunch
01/24/20	Breast Milk, Oranges, Crackers	Not marked on attendance	Supplement
01/31/20	Strawberry, Oatmeal	Not marked on attendance	Breakfast
01/31/20	Cucumber, Banana, Cheese Pizza	Not marked on attendance	Lunch
01/31/20	Cantaloupe, Raisin Toast	Not marked on attendance	Supplement

Infant: FW (11 months)

Date	Menu	Missing Component	Meal
1/02/20	Formula, Carrots, Peas, Crunchies	cereal/protein "crunchies" are not creditable as cereal	Lunch
01/03/20	Formula, Carrots, Peas, Spinach, Crunchies	cereal/protein "crunchies" are not creditable as cereal	Lunch
01/06/20	Carrots, Peas, Spinach, Puffs	formula	Lunch
01/06/20	Formula, Green Beans	cereal/bread/crackers	Supplement
01/07/20	Carrots, Peas, Spinach, Crunchies	formula	Lunch
01/07/20	Formula, Apples	cereal/bread/crackers	Supplement
01/08/20	Green Beans, Puffs	formula	Lunch
01/09/20	Sweet potatoes, Crunchies	formula	Lunch
01/09/20	Formula, Green Beans	cereal/bread/crackers	Supplement
01/10/20	Formula, Green Beans, Crunchies	cereal/protein "crunchies" are not creditable as cereal	Lunch
01/10/20	Formula, Strawberry, Apples, Bananas	cereal/bread/crackers	Supplement
01/13/20	Formula, Green Beans	cereal/cracker	Supplement
01/14/20	Formula, Carrots	cereal/bread/crackers	Supplement
01/15/20	Formula, Carrots, Peas, Spinach, Crunchies	cereal/protein "crunchies" are not creditable as cereal	Lunch
01/15/20	Formula, Puffs	vegetable/fruit	Supplement
01/16/20	Formula, Peas, Crunchies	cereal/protein "crunchies" are not creditable as cereal	Lunch

01/16/20	Formula, Crackers	vegetable/fruit	Supplement
01/17/20	Formula, Banana	cereal/bread/crackers	Supplement
01/21/20	Formula, Apple, Chicken, Puffs	Parent provided all food/formula	Lunch
01/21/20	Formula, Green Beans	Missing cereal/bread/crackers	Supplement
01/22/20	Formula, Apple, Strawberry	Not marked on attendance	Breakfast
01/22/20	Formula, Applesauce, Crunchies	Not marked on attendance	Lunch
01/22/20	Formula, Carrots	Not marked on attendance	Supplement
01/23/20	Formula, Apple, Strawberry, Cereal	Not marked on attendance	Breakfast
01/23/20	Formula, Banana, Crunchies	Not marked on attendance	Lunch
01/24/20	Formula, Apple, Oatmeal	Not marked on attendance	Breakfast
01/24/20	Formula, Apple, Turkey, Crunchies	Not marked on attendance	Lunch
01/24/20	Formula, Puff	Not marked on attendance	Supplement
01/27/20	Formula, Peas, Crunchies	Parent provided all food/formula	Lunch
01/28/20	Turkey, Chicken, Crunchies	Parent provided all food/formula	Lunch
01/29/20	Bananas, Cereal	formula	Breakfast
01/29/20	Green Beans, Puff	Parent provided all food/formula	Lunch

Due to the new CACFP infant meal pattern requirements and emphasis on providing technical assistance during the implementation process, there were no meals disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.14 (b) states, “ In the event that the State agency finds that an institution which prepares its own meals is failing to meet the meal requirements of 226.20, the State agency need not disallow payment or collect an overpayment arising out of such failure if the institution takes such other action as, in the opinion of the State agency, will have a corrective effect.”.

Title 7 of the Code of Federal Regulations, Section 226.20(b)(1) states, “Foods in reimbursable meals served to infants ages birth through 11 months must be of a texture and a consistency that are appropriate for the age and development of the infant being fed. Foods must also be served during a span of time consistent with the infant's eating habits.”

Section 226.20(b)(2) states, “Breastmilk or iron-fortified infant formula, or portions of both, must be served to infants birth through 11 months of age. An institution or facility must offer at least one type of iron-fortified infant formula. Meals containing breastmilk or iron-fortified infant formula supplied by the institution or facility, or by the parent or guardian, are eligible for reimbursement.”

For children six through 11 months old, Section 226.20(b)(4)(ii) states, “Breastmilk or iron-fortified formula, or portions of both, is required. Meals are reimbursable when institutions and facilities provide all the components in the meal pattern that the infant is developmentally ready to accept.

Section 226.20(b)(4)(ii)(A) states that at breakfast, lunch, or supper, “Six to 8 fluid ounces of breastmilk or iron-fortified infant formula, or portions of both; and 0 to 4 tablespoons of iron-fortified dry infant cereal, meat, fish, poultry, whole egg, cooked dry beans, or cooked dry peas; or 0 to 2 ounces (weight) of cheese; or 0 to 4 ounces (volume) of cottage cheese; or 0 to 8 ounces of yogurt; and 0 to 2 tablespoons of vegetable, fruit, or portions of both. Fruit juices and vegetable juices must not be served.”

Section 226.20(b)(4)(ii)(B) requires for a reimbursable snack, “Two to 4 fluid ounces of breastmilk or iron-fortified infant formula; and 0 to ½ slice bread; or 0-2 crackers; or 0-4 tablespoons infant cereal or ready-to-eat cereals; and 0 to 2 tablespoons of vegetable or fruit, or portions of both. Fruit juices and vegetable juices must not be served. A serving of grains must be whole grain-rich, enriched meal, or enriched flour.”

Recommendation

The Sponsor should ensure that all meals claimed for reimbursement meet the meal patterns established by the USDA, and menus should be reviewed to ensure they contain all required meal components to be eligible as a reimbursable meal.

4. The Sponsor reported the number of attendance days incorrectly

Condition

Based on our review of the Claim for Reimbursement for January 2020, the Sponsor reported 2,147 participant days. However, we noted that there were 2,041 participant days.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, “...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim.”

Recommendation

The Sponsor should ensure that all participants are recorded as present only for their actual days of attendance.

5. The Sponsor reported meals that exceed attendance

Condition

Based on our review of the Claim for Reimbursement for January 2020, we noted that there were 2,066 lunch meals claimed for reimbursement, which exceeds the verified attendance of 2,041 by 25 meals.

As a result, 25 lunch meals claimed for reimbursement were disallowed. (See Exhibit)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim ..."

Recommendation

The Sponsor should ensure that accurate attendance and meal counts are kept on a daily basis.

Technical Assistance Provided

During our monitoring visit on January 19, 2020, the Sponsor requested technical assistance regarding the updated USDA meal pattern requirements effective October 1, 2017 for infant meal patterns. We provided assistance during the visit.

Disallowed Meals Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the CACFP resulted in a total disallowed cost of \$513.70.

Corrective Action

The Sponsor should complete the following actions within 30 days from the date of this report:

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for January 2020, which contains the verified claim data from the enclosed exhibits. ***Please note that, if the claim is revised,*** TIPS will automatically deduct the overpayment from your next CACFP claim for reimbursement. **OR**
- If you are no longer participating in the CACFP program, remit a check payable to the ***Tennessee Department of Human Services*** in the amount noted in the report for recovery of the amounts disallowed in this report. ***Please return the attached billing notice with your check;*** and
- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If you have questions relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations
Child and Adult Care Food Program
James K. Polk Building, 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

Please note that the amount of disallowed cost is subject to an interest charge. The interest charge will be waived if your revised claim within 30 days from the date of this report. If the revised claim is not completed by the 30-day deadline, an interest charge may be billed to your institution. Please mail your check and the billing notice to:

Child and Adult Care Food Program
Fiscal Services
James K. Polk Building, 16th Floor
505 Deaderick Street
Nashville, Tennessee 37243

In accordance with the federal regulation found at 7 *CFR Part 226.6 (k)*, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

Tennessee Department of Human Services
Appeals and Hearings Division, Clerk's Office
P.O. Box 198996
Nashville, TN 37219

If the Institution decides to appeal the amount of disallowed administrative and meals cost, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibit

cc: Tracy Bryant, Executive Director, Little Miss Mag Day Care Center
Stephanie Hall, Director, Little Miss Mag Day Care Center
Allette Vayda, Director of Operations, Child and Adult Care Food Programs
Debra Pasta, Program Manager, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Constance Moore, Program Specialist, Child and Adult Care Food Program
Marty Widner, Program Specialist, Child and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

EXHIBIT

Verification of CACFP Independent Center Claim

Name of Agency: Little Miss Mag Day Care Center

Review Month/Year: January 2020

Total Meal Reimbursement Received: \$4,875.28

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	23	23
Total Attendance	2,147	2,041
Number of Breakfasts Served	1,422	1,463
Number of Lunches Served	2,008	2,041
Number of Supplements Served	1,962	2,037
Number of Participants in Free Category	27	20
Number of Participants in Reduced-Price Category	12	12
Number of Participants in Paid Category	77	84
Total Number of Participants	116	116



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

March 31, 2020

Marclyn D. Porter, Board Chair
Little Miss Mag Day Care Center
225 Lookout Street
Chattanooga, Tennessee 37403

Note: If you are no longer participating in the CACFP, remit a check payable to the Tennessee Department of Human Services in the amounts disallowed in this report to the address below. Please return the attached billing notice with your check.

If you continue participating in the CACFP, log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for January 2020, which contains the verified claim data from the enclosed exhibits.

Institution Name:	Little Miss Mag Day Care Center
Institution Address:	225 Lookout Street, Chattanooga, Tennessee 37403
Agreement Numbers:	00391
Amount Due:	\$513.70
Due Date:	May 1, 2020

Please remit a check or money order payable to the **Tennessee Department of Human Services** in the amount noted above by the due date to:

**Fiscal Services 16th Floor
James K. Polk Building
505 Deaderick Street
Nashville, Tennessee 37243
Tennessee Department of Human Services**

Please note that the disallowed meals cost / overpayment of the CACFP is subject to an interest charge. The interest charge will be waived if the payment is received by the due date. If payment is not received by the end of 5th day of the due date, an interest charge may be added to the original amount due and will be billed to your entity.

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations at (615) 313-3769 or Allette.Vayda@tn.gov.

Thank you for your attention